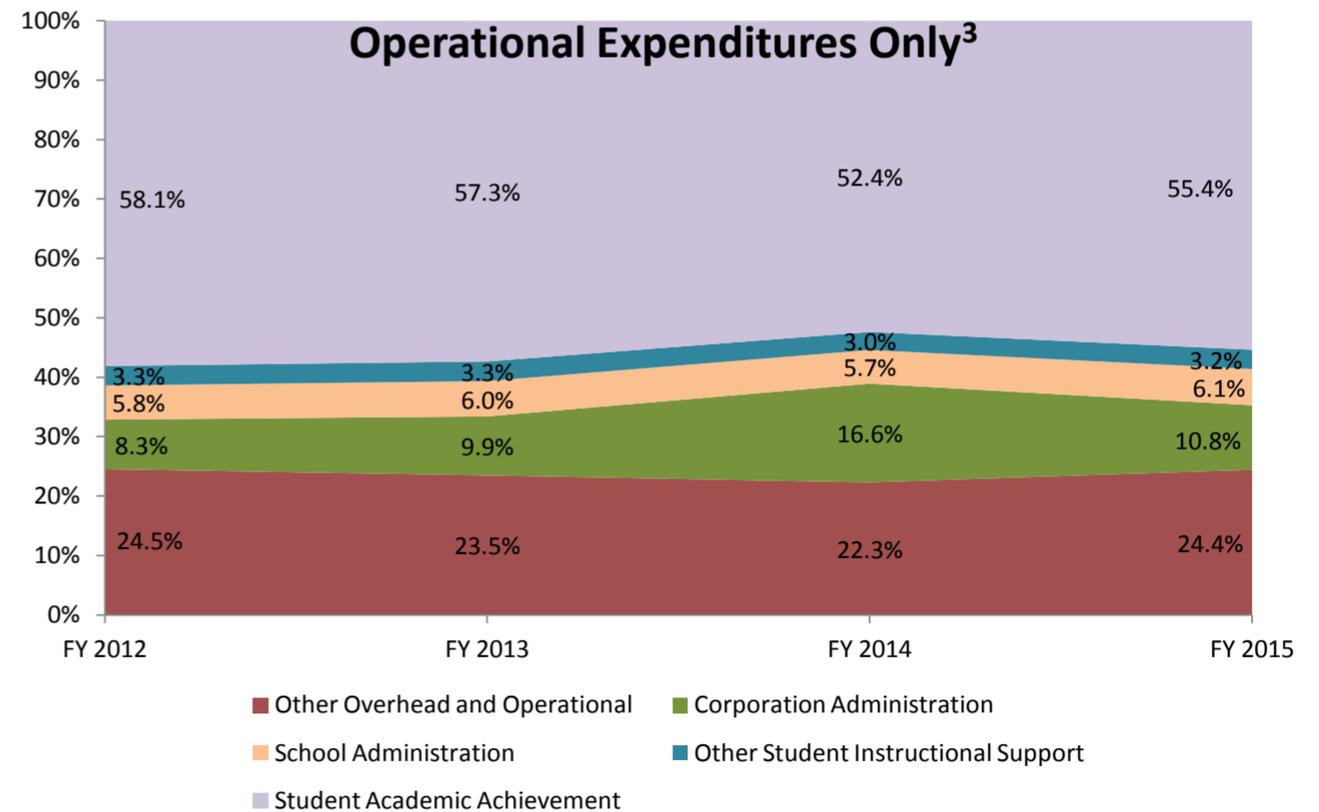
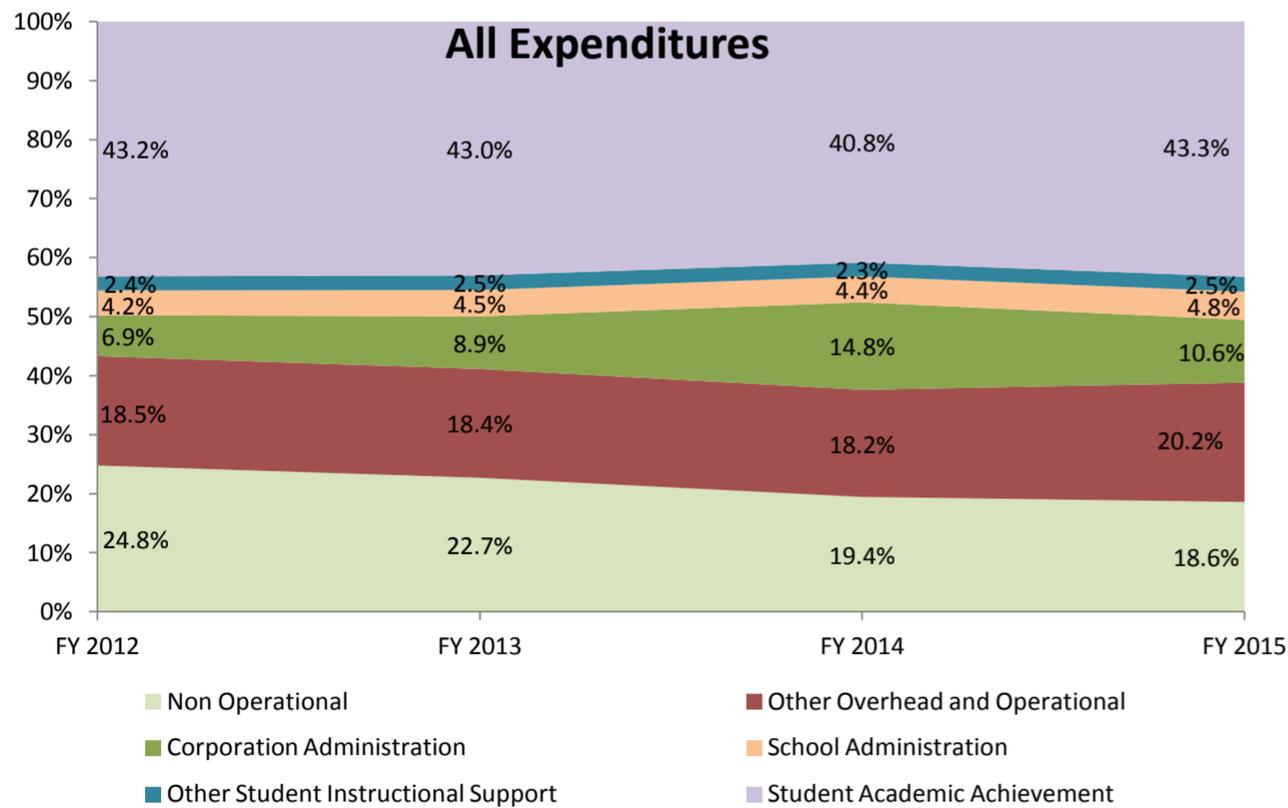


**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**School Town of Highland (4720)**

Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$16,422,945	53.2%	\$15,402,363	43.4%	\$14,065,797	43.2%	\$13,292,842	43.0%	\$13,726,979	40.8%	\$13,999,390	43.3%
Student Instructional Support	\$2,298,813	7.4%	\$2,441,760	6.9%	\$2,146,394	6.6%	\$2,144,998	6.9%	\$2,269,667	6.8%	\$2,362,702	7.3%
<b>Total</b>	<b>\$18,721,758</b>	<b>60.6%</b>	<b>\$17,844,123</b>	<b>50.2%</b>	<b>\$16,212,191</b>	<b>49.8%</b>	<b>\$15,437,840</b>	<b>50.0%</b>	<b>\$15,996,647</b>	<b>47.6%</b>	<b>\$16,362,092</b>	<b>50.6%</b>

Non Instructional Expenditures												
	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$7,246,128	23.5%	\$8,403,770	23.7%	\$8,294,056	25.5%	\$8,449,880	27.3%	\$11,081,359	33.0%	\$9,984,177	30.8%
Non Operational	\$4,923,059	15.9%	\$9,271,420	26.1%	\$8,071,625	24.8%	\$7,013,004	22.7%	\$6,537,867	19.4%	\$6,018,515	18.6%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$12,169,186</b>	<b>39.4%</b>	<b>\$17,675,190</b>	<b>49.8%</b>	<b>\$16,365,681</b>	<b>50.2%</b>	<b>\$15,462,884</b>	<b>50.0%</b>	<b>\$17,619,226</b>	<b>52.4%</b>	<b>\$16,002,692</b>	<b>49.4%</b>

<b>Grand Total</b>	<b>\$30,890,944</b>	<b>\$35,519,313</b>	<b>\$32,577,872</b>	<b>\$30,900,724</b>	<b>\$33,615,873</b>	<b>\$32,364,784</b>
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**School Town of Highland (4720)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
<b>Student Academic Achievement</b>											
11050 Regular Programs Full Day Kindergarten	\$65,182	\$125,902	\$585,031	\$526,307	707.4%	318.0%	-10.0%				
11100 Regular Programs Elementary	\$3,674,404	\$5,909,173	\$4,238,590	\$4,327,302	17.8%	-26.8%	2.1%				
11200 Regular Programs Middle/Junior High	\$1,144,256	\$1,816,317	\$2,246,194	\$2,374,263	107.5%	30.7%	5.7%				
11300 Regular Programs High School	\$2,871,653	\$4,447,097	\$3,755,749	\$3,688,081	28.4%	-17.1%	-1.8%				
11355 Regular Programs High School - Acad. Honors High Ability Students	\$3,514	\$73,519	\$63,683	\$63,924	1719.0%	-13.1%	0.4%				
11620 Regular Programs Alternative Education Programs - Middle/Junior High School	\$0	\$0	\$103,620	\$106,690	NA	NA	3.0%				
11630 Regular Programs Alternative Education Programs - High School	\$0	\$0	\$65,012	\$64,185	NA	NA	-1.3%				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$19,454	\$0	\$0	\$0	NA	NA	NA				
12150 Special Programs Gifted and Talented - High Ability Student Programs	\$0	\$42,466	\$36,137	\$36,708	NA	-13.6%	1.6%				
12350 Special Programs Physical Impairment - Homebound	\$3,588	\$22,220	\$21,982	\$19,627	447.1%	-11.7%	-10.7%				
12900 Special Programs Other Special Programs	\$18,378	\$53,272	\$33,748	\$37,109	101.9%	-30.3%	10.0%				
14100 Summer School Programs Elementary	\$23,814	\$31,496	\$9,441	\$13,609	-42.9%	-56.8%	44.2%				
14200 Summer School Programs Middle/Junior High School	\$6,159	\$5,360	\$0	\$0	NA	NA	NA				
14300 Summer School Programs High School	\$36,051	\$56,142	\$51,137	\$55,454	53.8%	-1.2%	8.4%				
16100 Remediation Remediation Testing	\$60,420	\$43,371	\$61,509	\$53,056	-12.2%	22.3%	-13.7%				
16200 Remediation Preventive Remediation	\$5,317	\$11,000	\$1,760	\$0	NA	NA	NA				
17100 Pay. to Other Gov. Units in State Transfer Tuition	\$0	\$11,697	\$29,450	\$22,613	NA	93.3%	-23.2%				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$0	\$89,600	\$182,000	\$154,800	NA	72.8%	-14.9%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$929,466	\$0	\$0	\$0	NA	NA	NA				
17500 Pay. to Other Gov. Units in State Special Ed. - Interlocal Agreements	\$0	\$1,012,384	\$1,241,369	\$1,533,268	NA	51.5%	23.5%				
17600 Pay. to Other Gov. Units in State Joint Services and Supply - Other	\$12,390	\$0	\$0	\$0	NA	NA	NA				
17700 Pay. to Other Gov. Units in State Interlocal Agreements - Other	\$0	\$12,207	\$0	\$0	NA	NA	NA				
17900 Pay. to Other Gov. Units in State Other	\$0	\$19,202	\$0	\$0	NA	NA	NA				
22110 Instruction Imp. of Instruction - Service Area Direction	\$135,661	\$182,861	\$122,214	\$129,185	-4.8%	-29.4%	5.7%				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$42,150	\$107,537	\$47,805	\$19,607	-53.5%	-81.8%	-59.0%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$36,291	\$45,162	\$2,294	\$6,253	-82.8%	-86.2%	172.6%				
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$34,974	\$1,761	\$194	NA	-99.4%	-89.0%				
22220 Instruction Library/Media Services - School Library	\$197,333	\$350,419	\$301,447	\$304,114	54.1%	-13.2%	0.9%				
22230 Instruction Library/Media Services - Audiovisual	\$19,980	\$20,562	\$19,346	\$16,140	-19.2%	-21.5%	-16.6%				
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$20,504	\$78,716	\$0	\$0	NA	NA	NA				
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$96,946	\$115,318	\$117,519	NA	21.2%	1.9%				
22320 Instruction Instruc. Related Tech. - Student Learning Centers	\$0	\$80,050	\$0	\$0	NA	NA	NA				
22360 Instruction Instruc. Related Tech. - Network Support	\$358,758	\$0	\$8,145	\$8,010	-97.8%	NA	-1.7%				
22370 Instruction Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$33,419	\$74,456	\$100,472	NA	200.6%	34.9%				
22400 Instruction Academic Student Assessment	\$0	\$20,250	\$0	\$0	NA	NA	NA				
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$467	\$19,499	\$10,409	NA	2127.4%	-46.6%				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$415,223	\$568,575	\$288,282	\$210,490	-49.3%	-63.0%	-27.0%				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$590,150	\$0	\$0	\$0	NA	NA	NA				
60500 Category not Specified Debt Service TBR-Transfers ECA Only	\$17,810	\$0	\$0	\$0	NA	NA	NA				
<b>Student Academic Achievement Total</b>					<b>\$10,707,906</b>	<b>\$15,402,363</b>	<b>\$13,726,979</b>	<b>\$13,999,390</b>	<b>30.7%</b>	<b>-9.1%</b>	<b>2.0%</b>
<b>Student Instructional Support</b>											
21120 Students Attend. & Social Work Serv. - Attendance Services	\$0	\$31,490	\$0	\$0	NA	NA	NA				
21220 Students Guidance Services - Counseling Services	\$375,263	\$634,178	\$502,348	\$516,282	37.6%	-18.6%	2.8%				
21230 Students Guidance Services - Appraisal Services	\$0	\$25,165	\$0	\$0	NA	NA	NA				
21320 Students Health Services - Medical Services	\$5,000	\$20,058	\$5,720	\$8,180	63.6%	-59.2%	43.0%				
21340 Students Health Services - Nurse Services	\$104,317	\$177,156	\$172,415	\$185,122	77.5%	4.5%	7.4%				
21910 Students Other Support Services Students - Service Area Direction	\$80,000	\$136,451	\$107,800	\$109,073	36.3%	-20.1%	1.2%				
24100 School Administration Office of The Principal	\$1,033,209	\$1,417,261	\$1,481,385	\$1,544,046	49.4%	8.9%	4.2%				
<b>Student Instructional Support Total</b>					<b>\$1,597,789</b>	<b>\$2,441,760</b>	<b>\$2,269,667</b>	<b>\$2,362,702</b>	<b>47.9%</b>	<b>-3.2%</b>	<b>4.1%</b>

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**School Town of Highland (4720)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$23,886	\$26,448	\$25,861	\$23,285	-2.5%	-12.0%	-10.0%
23150	General Administration	Board of Education - Legal Services	\$68,814	\$37,333	\$12,176	\$16,000	-76.7%	-57.1%	31.4%
23160	General Administration	Board of Education - Promotion Expenses	\$2,435	\$3,923	\$666	\$783	-67.8%	-80.0%	17.6%
23190	General Administration	Board of Education - Other Governing Body Services	\$16,413	\$24,578	\$11,850	\$12,157	-25.9%	-50.5%	2.6%
23210	General Administration	Executive Administration - Office of The Superintendent	\$231,178	\$349,860	\$339,173	\$347,814	50.5%	-0.6%	2.5%
23220	General Administration	Executive Administration - Community Relations	\$1,777	\$3,370	\$0	\$0	NA	NA	NA
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$29,924	\$22,833	\$7,060	\$8,030	-73.2%	-64.8%	13.7%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$51,409	\$76,938	\$62,099	\$61,850	20.3%	-19.6%	-0.4%
25120	Central Services	Fiscal Services - Service Area Direction	\$106,845	\$0	\$0	\$0	NA	NA	NA
25160	Central Services	Fiscal Services - Financial Accounting	\$0	\$145,483	\$146,403	\$150,508	NA	3.5%	2.8%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$275	\$18,887	\$871	\$455	65.1%	-97.6%	-47.8%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$7,813	\$8,824	NA	NA	12.9%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$56,027	\$60,599	\$114,729	NA	104.8%	89.3%
25300	Central Services	Printing, Pub., and Duplicating Services	\$17,971	\$18,117	\$0	\$0	NA	NA	NA
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$0	\$129,898	(\$68)	\$0	NA	NA	NA
25730	Central Services	Personnel Services - Personnel Services	\$0	\$58,998	\$11,750	\$0	NA	NA	NA
25750	Central Services	Personnel Services - Health Services	\$762	\$1,500	\$0	\$0	NA	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$958,682	\$3,398,537	\$1,691,253	NA	76.4%	-50.2%
25850	Central Services	Admin. Tech. Services - Network Support	\$0	\$49,970	\$131,367	\$149,984	NA	200.1%	14.2%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$48,802	\$94,437	\$91,534	NA	87.6%	-3.1%
25890	Central Services	Other Technology Services	\$12,633	\$9,602	\$662,139	\$762,803	5938.0%	7844.4%	15.2%
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$63,542	\$115,851	\$110,115	\$113,241	78.2%	-2.3%	2.8%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$2,593,221	\$2,413,216	\$3,033,069	\$2,765,388	6.6%	14.6%	-8.8%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$4,598	\$5,247	\$2,256	\$1,810	-60.6%	-65.5%	-19.8%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$143,655	\$160,941	\$179,977	\$244,888	70.5%	52.2%	36.1%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$638	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$379,169	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$0	\$0	\$982	\$0	NA	NA	NA
26600	Oper. & Maint. of Plant Serv.	Security Services	\$28,382	\$21,946	\$62,909	\$126,001	344.0%	474.1%	100.3%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$138,783	\$139,104	\$123,124	\$117,435	-15.4%	-15.6%	-4.6%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$1,126,750	\$225,269	\$727,972	NA	-35.4%	223.2%
27010	Student Transportation	Service Area Direction	\$101,560	\$115,671	\$93,240	\$94,626	-6.8%	-18.2%	1.5%
27100	Student Transportation	Vehicle Operation	\$343,610	\$442,004	\$467,045	\$470,262	36.9%	6.4%	0.7%
27200	Student Transportation	Monitoring Services	\$23,677	\$51,188	\$51,604	\$64,563	172.7%	26.1%	25.1%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$194,827	\$259,948	\$290,020	\$303,813	55.9%	16.9%	4.8%
27400	Student Transportation	Purchase of School Buses	\$152,850	\$232,692	\$190,220	\$287,024	87.8%	23.3%	50.9%
27500	Student Transportation	Insurance on Buses	\$53,618	\$30,776	\$25,720	\$33,041	-38.4%	7.4%	28.5%
27900	Student Transportation	Other Student Transportation Services	\$27,424	\$24,853	\$23,540	\$24,655	-10.1%	-0.8%	4.7%
27910	Student Transportation	Bus Driver Training	\$0	\$1,480	\$0	\$283	NA	-80.9%	NA
31100	Food Services Operations	Service Area Direction	\$0	\$77,400	\$78,081	\$78,187	NA	1.0%	0.1%
31200	Food Services Operations	Food Preparation and Dispensing	\$661,644	\$337,475	\$422,250	\$415,416	-37.2%	23.1%	-1.6%
31300	Food Services Operations	Food Delivery	\$610	\$1,043	\$332	\$287	-53.0%	-72.5%	-13.7%
31400	Food Services Operations	Food Purchases	\$440,165	\$520,248	\$622,305	\$584,477	32.8%	12.3%	-6.1%
31900	Food Services Operations	Other Food Services	\$77,771	\$284,694	\$106,567	\$90,800	16.8%	-68.1%	-14.8%
<b>Overhead and Operational Total</b>			<b>\$5,994,066</b>	<b>\$8,403,770</b>	<b>\$11,081,359</b>	<b>\$9,984,177</b>	<b>66.6%</b>	<b>18.8%</b>	<b>-9.9%</b>
<b>Non Operational</b>									
33200	Category not Specified	Community Recreation	\$4,957	\$7,262	\$3,076	\$4,063	-18.0%	-44.1%	32.1%
33400	Category not Specified	Athletic Coaches	\$345,792	\$391,849	\$359,157	\$331,872	-4.0%	-15.3%	-7.6%
33500	Category not Specified	Welfare Activities Services	\$0	\$2,036	\$2,772	\$1,158	NA	-43.1%	-58.2%
33930	Other Community Services	Latch Key Kid Program	\$119,243	\$146,225	\$114,840	\$111,007	-6.9%	-24.1%	-3.3%
41000	Category not Specified	Land Acquisition and Development	\$0	\$68,021	\$0	\$0	NA	NA	NA
43000	Category not Specified	Professional Services	\$5,382	\$121,142	\$28,910	\$129,675	2309.4%	7.0%	348.6%

**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**School Town of Highland (4720)**

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$419,068	\$3,455,282	\$194,203	\$48,239	-88.5%	-98.6%	-75.2%
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$0	\$243,638	\$243,638	\$0	NA	NA	NA
45400 Building Acq., Const. and Impr. Sports Facilities	\$2,282	\$123,436	\$0	\$0	NA	NA	NA
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$444,668	\$559,200	\$605,597	\$329,421	-25.9%	-41.1%	-45.6%
46000 Category not Specified Purchase of Moveable Equipment	\$244,423	\$0	\$0	\$0	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$42,854	\$51,014	\$0	\$2,000	-95.3%	-96.1%	NA
49000 Category not Specified Other Facilities Acq. and Construction	\$31,374	\$25,444	\$0	\$0	NA	NA	NA
51100 Principal on Debt Bonds	\$226,710	\$325,000	\$390,000	\$405,000	78.6%	24.6%	3.8%
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$55,250	\$0	NA	NA	NA
52100 Interest on Debt Bonds	\$198,788	\$125,838	\$44,325	\$36,175	-81.8%	-71.3%	-18.4%
52200 Interest on Debt Temporary Loans	\$233,613	\$470,677	\$23,717	\$20,645	-91.2%	-95.6%	-13.0%
53100 Lease Rental Buildings-Principal	\$2,166,000	\$1,502,500	\$3,550,000	\$3,610,000	66.7%	140.3%	1.7%
53150 Lease Rental Buildings-Interest	\$0	\$1,454,000	\$654,500	\$596,000	NA	-59.0%	-8.9%
54200 Advancements and Obligations Common School Fund - Principal	\$224,817	\$184,696	\$255,900	\$379,720	68.9%	105.6%	48.4%
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$14,160	\$11,983	\$13,541	NA	-4.4%	13.0%
<b>Non Operational Total</b>	<b>\$4,709,970</b>	<b>\$9,271,420</b>	<b>\$6,537,867</b>	<b>\$6,018,515</b>	<b>27.8%</b>	<b>-35.1%</b>	<b>-7.9%</b>
<b>Prorated by Fund</b>							
26491 NA PERF - Academic Achievement	\$121,252	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$20,537	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$63,474	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$6,246	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$619,291	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$103,552	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$194,070	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$35,059	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$11,875	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$2,005	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$2,565	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$577	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$3,206,302	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$535,851	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$941,879	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$161,288	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$3,769	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$640	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$822	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$148	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$1,752,550	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$38,438	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$49,253	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$9,770	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$7,881,214</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>